

INTISARI

Penelitian ini bertujuan untuk menguji secara empiris pengaruh kualitas sumber daya manusia, sistem pengendalian internal, ketersediaan sarana dan prasarana, dan komitmen organisasi terhadap efektivitas penerapan Standar Akuntansi Pemerintahan berbasis akrual. Pendekatan yang digunakan dalam penelitian ini adalah pendekatan kuantitatif. Metode pengambilan sampel yang digunakan penulis adalah *purposive sampling*. Data yang digunakan pada penelitian ini menggunakan data primer yang diperoleh dari hasil kuisioner. Teknik analisis data menggunakan analisis regresi linier berganda.

Hasil penelitian ini menunjukan bahwa kualitas sumber daya manusia tidak berpengaruh terhadap efektivitas penerapan Standar Akuntansi Pemerintahan berbasis akrual. Sedangkan sistem pengendalian internal, ketersediaan sarana dan prasarana serta komitmen organisasi berpengaruh positif terhadap efektivitas penerapan Standar Akuntansi Pemerintahan berbasis akrual.

Kata kunci: Standar Akuntansi Pemerintahan berbasis akrual, kualitas sumber daya, sistem pengendalian internal, sarana dan prasarana, komitmen organisasi.

ABSTRACT

This research is aimed to test empirically the influence of human research quality, internal control system, facilities and infrastructures, and organization commitment to the effectiveness of the implementation of accrual based government accounting standard. This research is used qualitative approach. The sample collection method has been done by performing purposive sampling. The data is primary data which has been obtained by issuing questionnaires. The data analysis technique has been carried out by using multiple linear regressions.

The result of this research shows that human resources do not have any influence to effectiveness of the implementation of accrual based government accounting standard. Meanwhile, internal control system, facilities and infrastructures, and organization commitment has positive influence to the effectiveness of the implementation of accrual based government accounting standard.

Keywords: Accrual based government accounting standard, human resources quality, internal control system, facilities and infrastructures, and organization commitment.